

BY AUTHORITY.

Irrigation Notice.

Holders of water privileges, or those paying water rates are hereby notified that the orders for irrigation purposes are from 6 to 8 o'clock A. M. and 4 to 6 o'clock P. M.
ANDREW BROWN,
 Superintendent Honolulu Water Works.
 Approved:
J. A. KING,
 Minister of the Interior.
 Honolulu, July 16, 1896. 356-1m

The Evening Bulletin,

DANIEL LOGAN, Editor.

THURSDAY, JULY 30, 1896.

THE BUSINESS TAX.

Some commotion has been created in mercantile circles by the putting in operation of the amended tax law, according to the interpretation of the tax assessor. It is with regard to the tax on business enterprises that the kick has come. So far as the BULLETIN can read, it seems that the law imposing this tax is there, placed on the statute book by the electorate's own representatives, and the time to have protested, if the imposition is extortionate, inquisitorial or unjust, was when the assembled wisdom was putting it there. With the original assessment blanks given out there was an infolded sheet entitled "Schedule E," which had the following headings for information to be supplied by the taxpayers:

Information required in estimating aggregate value of business enterprises for profit, required by Section 68 Session Laws 1896.

STATEMENT OF PAST YEAR'S BUSINESS.

Amount gross receipts \$—
 Total actual running expenses
 Amount net profits
 Number of tons of crop—if a sugar, coffee or rice plantation.....

SALES OF CORPORATION STOCK.

(Here are ruled off columns for name of vendor, name of vendee, No. shares, price paid, total, below them the following):

Number tons, estimated crop, for the succeeding year
 Estimated aggregate value of business enterprise....

REMARKS.

So as to bring the two near together for facility of comparison, the amended form of Schedule E, adopted after correspondence related below is here given:

Information required in estimating aggregate value combined property which is the basis of business enterprises for profit, required by Section 68 Session Laws 1896.

STATEMENT OF PAST YEAR'S BUSINESS.

Amount gross receipts for year to July 1st, 1896.... \$—
 Total actual running expenses for year to July 1st, 1896.....
 Amount net profits for year to July 1st, 1896.....

(Then below blank table for sales of corporation stock, instead of blanks in first form):

Estimated aggregate value of the combined property forming the basis of the business enterprise known as.....
 taken as a whole..... \$—

REMARKS.

When the first form was issued, about all of the large corporations and firms in the city joined in a letter of protest to the tax assessor against filling out Schedule E. Amongst the instructions in the assessor's notice on the blanks was this one: "All schedules attached to this return are a part thereof, and must be filled out." The protesting concerns contended that "there is no law now in force requiring the taxpayers to make a

return according to Schedule E during the month of July, 1896. Section 68 of the Act in question," they proceeded to say, "provides only for such returns as are to be made in the month of January of each year." They would therefore refuse to make return during the current month of the matters comprised in Schedule E, and resist any attempt on the part of the assessor, under existing laws, either to levy a tax on their business enterprises or to increase the valuation of their property by the construction of any of the matters involved in Schedule E.

Minister Damon, replying on behalf of the assessor, called the attention of the protesters to section 17 of the law, providing "that the combined property forming such basis of such enterprise for profit shall be assessed as a whole on its fair and reasonable aggregate value." "This provision is now law," said the Minister of Finance, "and in making such an assessment the assessor may be supposed to have the right to seek and consider all available information bearing on the question before him," and he asked: "Would not the answers to the questions asked by Schedule E be an important part of such information? Under the law of 1892 the assessor has the legal right to examine under oath any person or persons whom he may suppose to have a knowledge of any property liable to taxation."

Thus the issues are clearly drawn between the protesting taxpayers and the law as interpreted by the Minister of Finance. In his letter Mr. Damon promised to have the schedule in question amended to correct its uncertainty as to the time for which the business tax is levied. It will be seen that the revised schedule makes it the year to the first of July. Since the BULLETIN has been requested to give its opinion on the question of complying with the notice of the assessor, with regard to Schedule E, it has no hesitation in doing so. All who are not prepared to have legal expenses added to their taxes ought to fill up the schedule. Let the rich concerns sustain the contest on the points in dispute, and, if they succeed in driving a coach and four through the provisions for a business tax, then the Government will be required to provide, at next session of the Legislature, for refunding the tax to all who shall have paid it. The protesting concerns, which are all or nearly all owners of plantations, seem to have gained one important concession by the amended schedule, in the elimination of crops of sugar, coffee and rice from the property to be returned therein.

"It is amusing to note that the adverse criticism passed upon our remarks concerning metropolitan newspapers comes from men who know as little about practical newspaper work in the United States as they do of flying machines."—Advertiser.

It is amusing to note also that before the author of the foregoing sneer had learned his A B C's—he has yet to master his spelling book—the writers on the BULLETIN were past masters in American journalism, as they can prove.

The Advertiser's editorial note in this morning's issue about the price of quinine in Italy has been going the rounds of the press for the last year. It was published in the BULLETIN as reprint matter several months ago, which shows just how far the Advertiser is behind the times.

To Let.

A HOUSE OF EIGHT (8) ROOMS, next to the White House, Nuanu street, \$25 per month. The Furniture in the house is for sale. Apply to 368-1f A. V. GEAR.

Timely Topics

—ON—

REFRIGERATING MACHINES AND CREAM SEPARATORS.

Now that the Fourth of July celebration is over and people are settling down to business again, we desire to call the attention of the residents of the Hawaiian Islands to a few matters of interest.

We have lately been appointed sole agents for BARBER'S REFRIGERATING MACHINES.

This machine can readily be arranged in creameries, etc., so as to cool cream, milk and water to any desired temperature down to and below freezing, as also to hold a well-insulated butter-room at any temperature desired above 30 degrees, only requiring the running of the machine from four to six hours per day, which is the usual time that the other machinery in a creamery is operated.

In addition to creameries, these machines are also adapted for use in produce houses, meat markets, hotels, club houses, etc. Their perfect work has been demonstrated fully in the past two years in a large number of creameries in different portions of the East, and more particularly in the Elgin, Ill., district, as well as in butter houses in Chicago, New Orleans, and elsewhere.

The cost of operation is nominal, as the charge of ammonia furnished with the plant should last a year or more without recharging, and will cost only about \$15.00.

The DE LAVAL CREAM SEPARATORS are now in almost universal creamery or factory use the world over, and in the past few years the Dairy or "Baby" sizes of these machines have almost as completely revolutionized general dairying as had the larger machines previously the creamery industry.

The De Laval Company now presents to the public a smaller type of its latest and most improved "Alpha" machines intended for household and small dairy use, and designed to confer in its new field the same inestimable benefits of centrifugal separation of cream from milk as have the larger machines in their respective spheres.

No more fitting and descriptive term could well be applied to this little machine than the name which has been so aptly given it,—the "Humming-Bird." It is very small, very compact, extremely simple, easily understood and cared for, safe and durable. It possesses every advantage to be found in any of the larger "Alpha" machines, is so extremely easy of operation by reason of its new method of obtaining motion as to be designed mainly for use by women and children, and is absolutely thorough in its effectiveness. It need simply be said that it fulfills every requirement of its purpose.

THE Hawaiian Hardware Co. LIMITED,

Opposite Spreckels' Bank, NO. 307 FORT STREET.

The BULLETIN very kindly noticed our new department that of

Copper Plate Engraving

in its columns of last week, and already the number of orders for this kind of work, convinces us that there has been pressing need for such work in this city.

Without making the slightest brag on the kind of work our engraver is able to do, we feel so certain that we can please the over particular that there will be no longer any excuse for sending away for your cards, or for any of the finer embossing work, which you have been compelled to do up to the present moment.

Our Prices

Will be found to be

FRISCO PRICES

Our stationery the latest and finest in use. We will keep posted on every new wrinkle in the work and you can rest assured that any work turned out by us will be correct and the kind you won't be ashamed of.

Will you keep this work at home by placing your orders with us? You save the expense of mailing, to say nothing of the long wait, so let us do your work.

H. F. Wichman

FOR SALE!

6 Years' Lease of Emmes' Wharf..

1500 FEET OF WATER FRONTAGE...

Property contains

A Warehouse
 Boat Builder's Shop

2 Limekilns
 1500 Feet of Water Frontage.

THIS IS A GREAT BARGAIN

Purchasers of this property can get back their money in a short time by extending the warehouse accommodations. Apply to

JOHN CASSIDY.

Telephone 340. 364-1w

To Citizens of Hawaii

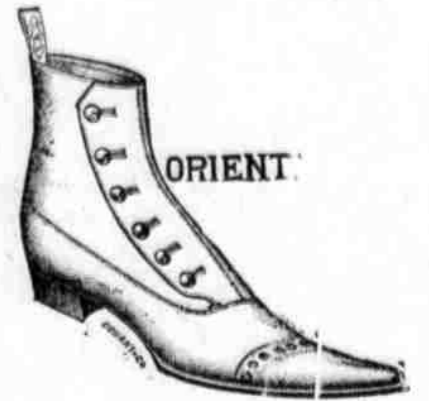
I take pleasure in announcing to you that I have removed to my new quarters at NO. 513 FORT STREET and am prepared to execute all orders pertaining to my business. Jewelry Repairing, Watch Repairing, Fine Engraving, etc., etc. I have a handsome stock of Watches and Jewelry to show you including a large variety of valuable Island Curios. Your patronage is respectfully solicited.

G. HAFFNER.

Situation Wanted

AS SALESMAN OR TRAVELLER BY man experienced in Island trade. P O Box 346. 365-1w

We Have Everything! Hope You Are Well Fixed.



We refer of course to Footwear, particularly all the new shades in colors for Ladies and Gentlemen.

If You Need Fixing

..... Come in and See Us.

"THIS HIT 'EM PLENTY." LAST MONTH.

The Manufacturers' Shoe Co.,

Big Shoe Store. 516 Fort Street.

New Arrivals in Our Linen Department!

White Linen Table Damask, good quality.
 White Linen Table Covers with Napkins to match.
 White Linen Bed Sheet, 96 inch, at \$1.50 per yard.
 White Linen for Pillow Cases, 45 inch, 60c per yard.
 Fine White Linen, 36 inch, 60c per yard.
 Red Table Damask, 60c and 70c per yard.
 White Damask Table Covers with Red Borders, \$1.50 and \$1.75 a piece.
 White Damask Doilies, \$1.50 a dozen.
 White Damask Doilies with Red Border 75c and \$1.25 a dozen.

B. F. Ehlers & Co., Fort Street

W. W. DIMOND'S

This is hot weather, food spoiling weather, unless the proper attention is given to refrigerator suggestions. There's all sorts of devices for keeping food fresh, good, bad or indifferent. Some of the named refrigerators are no better than dry goods boxes; the lining is not right and the system of draught and air circulation is defective.

In the United States there were complaints against the Gurney, complaints we had not heard of here. When we were at the Coast a few weeks ago, we took the trouble to investigate and learned that the objections were all right, but they were against the Gurney Challenge refrigerator and not the Gurney Cleanable.

We sell the Cleanable; were appointed sole agents for the Hawaiian Islands and we don't sell any other. The Gurney Cleanable is lined with mineral wool, the greatest non-conductor known to science; the Gurney Challenge is lined with charcoal and is a cheap combination that is unserviceable.

Foods are easily kept sweet and appetizing with a right refrigerator to help. Your summer health is easier kept than regained. There are many refrigerators, some excellent ones, but none equal the Gurney Cleanable. Profits are forgotten when we sell them.

W. W. Dimond

Von Holt Building.

A Complete

Line of

Sporting

Ammunition

Received

Ex

'Martha Davis'

For

Castle & Cooke

(Limited.)